

Exhibit A
Q3 Consolidated Budget Adjustments

		General Fund			Other Funds			Total Entity		
		Revenues and Reimbursements	Gross Expenditures	Net Cost	Revenues and Reimbursements	Gross Expenditures	Net Cost	Revenues and Reimbursements	Gross Expenditures	Net Cost
ACTTC-ADJ-01	Increase expenditure and revenue appropriations associated with addition of Supervising Accountant and deletion of Account Clerk II to reflect the increasingly complex work in the Client Accounting Division. (12/7/2021, Item #1).	61,790	61,790	0	0	0	0	61,790	61,790	0
ACTTC-ADJ-02	Per the FY21-22 Adopted Budget resolution, \$3.75 million to pre-pay unfunded pension liabilities (6/15/21, Item #1).	0	0	0	3,750,000	3,750,000	0	3,750,000	3,750,000	0
Auditor-Controller-Treasurer-Tax Collector Budget Adjustments		61,790	61,790	0	3,750,000	3,750,000	0	3,811,790	3,811,790	0
CRA-ADJ-01	Increase revenue and expenditure appropriations in the Registrar of Voters Division for enhanced outreach and education services to voters for the June 2022 Primary election as part of the Voter's Choice Act implementation plan. Expenses will be reimbursed by the California Secretary of State (4/5/22, Item #6).	64,000	64,000	0	0	0	0	64,000	64,000	0
Clerk Recorder Assessor Budget Adjustments		64,000	64,000	0	0	0	0	64,000	64,000	0
CDC-ADJ-02	Increase revenue and expenditure appropriations to clean up transfers done in the Low Mod Income Housing Asset Fund group in previous 2019-20 and 2020-21 fiscal years per accounting guidelines to return funding to proper funds and use correct funding source for payments previously made to Community Based Organizations. \$660,000 will be returned to Low Mod Income Housing Fund that was transferred in previous fiscal years to non-eligible funds. \$250,000 will be transferred to the proper fund that was previously paid from an incorrect fund to Community Based Organizations. (6/11/19; Item 43 & 9/8/20; Item 2)	0	0	0	910,000	910,000	0	910,000	910,000	0
CDC-ADJ-03	Clean up transactions for FY2021-22 CBAs CDC-ADJ-05 and CDC-ADJ-06 budgets adjustment were entered incorrectly. Administrative adjustment only.	0	0	0	(5,625)	5,625	11,250	(5,625)	5,625	11,250

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CDC-ADJ-04	Increase revenue appropriations to re-budget FY19/20 Reinvestment Revitalization Carryforward for Sonoma Valley Homeless Services Capacity Building and Technology Assessment and Upgrades. Reinvestment Revitalization Proposed Revisions FY 2019/20 Recommended Budget (6/11/19; Item 43)	0	0	0	275,000	0	(275,000)	275,000	0	(275,000)
CDC-ADJ-05	Clean up transactions for FY2021-22 CBAs CDC-ADJ-05 and CDC-ADJ-06 budgets adjustment were entered incorrectly. Administrative adjustment only.	0	0	0	5,625	(5,625)	(11,250)	5,625	(5,625)	(11,250)
Community Development Commission Budget Adjustments		0	0	0	1,185,000	910,000	(275,000)	1,185,000	910,000	(275,000)
CAO-ADJ-01	Increase appropriations for Board staffing changes, funded with contingencies (3/22/22, Item #6). Related to NDCON-ADJ-02.	0	31,830	31,830	0	0	0	0	31,830	31,830
CAO and BOS Budget Adjustments		0	31,830	31,830	0	0	0	0	31,830	31,830
NDCON-ADJ-01	Reduce Appropriations for Contingencies by \$322,040. At the FY21-22 Budget Hearings, the Board directed staff to fund General Fund Reserves at an amount equivalent to the funding directed to Probation Add Back positions that were to be cut based on a loss of AB1869 revenues (\$1,184,513 in PROB-AB-01 through 07), based on a combination of backfill fees received from the state and with the difference being funded with General Fund Contingencies. A total of \$862,473 was received from the state, so \$322,040 is being directed to the Reserve from contingencies. Related to NDOFGF-ADJ-03 and NDRES-ADJ-01 (6/15/21, Item #1).	0	(322,040)	(322,040)	0	0	0	0	(322,040)	(322,040)
NDCON-ADJ-02	Reduce appropriations for contingencies funds for Board Staff Allocation and Class changes D1 and 5 (\$31,830 - 3/22/22, Item #6), and for fee waivers and sponsorships approved by the Board between March 1 and April 19, 2022 (\$17,936). Reductions in appropriations for contingencies balance increased General Fund costs in other areas.	0	(49,766)	(49,766)	0	0	0	0	(49,766)	(49,766)

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Adjustment ID	Description of Change									
Contingencies		0	(371,806)	(371,806)	0	0	0	0	(371,806)	(371,806)
NDDIS-ADJ-01	Direct \$7,817,000 of ARPA funds to the Public Health Lab and Morgue Capital Project. \$183,000 was transferred from ARPA to this project based on a Board action on 1/25/22 to initiate work on this project. This budget adjustment transfers the remainder of the \$8 million in ARPA funding designated for the lab and morgue. This compliments NDOTHGF-ADJ-04, which transfers available fund balance to this project (12/14/21 (Item #45)	0	0	0	0	7,817,000	7,817,000	0	7,817,000	7,817,000
Disaster		0	0	0	0	7,817,000	7,817,000	0	7,817,000	7,817,000
NDOTHGF-ADJ-01	Appropriate \$50,000 of designated fund balance for Flood Relief for work associated with Russian River Recovery and Resilience project activities (10/20/20, Item #5).	0	50,000	50,000	0	0	0	0	50,000	50,000
NDOTHGF-ADJ-02	Per the FY21-22 Adopted Budget resolution, appropriate \$3.7 million to be transferred to the County Center Project/Deferred Maintenance and transfer \$3.75 million to pre-pay unfunded pension liabilities (6/15/21, Item #1).	0	7,500,000	7,500,000	0	0	0	0	7,500,000	7,500,000
NDOTHGF-ADJ-03	Adjust appropriations in Non-Departmental in order to account for receipt of AB 1869 revenues and transfer to General Fund Reserves. At the FY21-22 Budget Hearings, the Board directed staff to fund General Fund Reserves at an amount equivalent to the funding directed to Probation Add Back positions that were to be cut based on a loss of AB1869 revenues (\$1,184,513 in PROB-AB-01 through 07), based on a combination of backfill fees received from the state and with the difference being funded with General Fund Contingencies. A total of \$862,473 was received from the state, so \$322,040 is being directed to the Reserve from contingencies. Related to NDCON-ADJ-01 and NDRES-ADJ-01 (6/15/21, Item #1).	862,473	1,184,513	322,040	0	0	0	862,473	1,184,513	322,040

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NDOTHGF-ADJ-04	Direct \$10.2 million in fund balance originally set aside for the demolition of the Chanate campus as well as \$9,759,460 in FY20-21 year end fund balance to the Public Health Lab capital project. Additionally, approximately \$8 million will be directed to this project from ARPA funds, as described in NDDIS-ADJ-01 (12/14/21, Item #45)	0	19,978,060	19,978,060	0	0	0	0	19,978,060	19,978,060
NDOTHGF-ADJ-05	Other General Government: Increase appropriations fund for fee waivers and sponsorships approved by the Board between March 1 and April 19, 2022 (\$17,936). Related to NDCON-ADJ-02.	0	17,936	17,936	0	0	0	0	17,936	17,936
NDOTHGF-ADJ-06	Other Financing Sources and Uses: decrease expenditures by \$100,000 to offset expenditure increase in Court Support to cover costs for outside counsel(CtSup-ADJ-01). Non-policy change needed to implement the FY21-22 budget (6/15/21, Item #1).	0	(100,000)	(100,000)	0	0	0	0	(100,000)	(100,000)
General Fund - Other		862,473	28,630,509	27,768,036	0	0	0	862,473	28,630,509	27,768,036
NDOTHOF-ADJ-01	Increase expenditure appropriations in the Code Enforcement subsection of the Legal Contingency fund using available fund balance for increased code enforcement legal expenses (June 18, 2021).	0	0	0	0	200,000	200,000	0	200,000	200,000

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Non-General Fund - Other		0	0	0	0	200,000	200,000	0	200,000	200,000
NDRES-ADJ-01	Adjust appropriations in General Fund Reserves to receive a transfer of funds from the General Fund. At the FY21-22 Budget Hearings, the Board directed staff to fund General Fund Reserves at an amount equivalent to the funding directed to Probation Add Back positions that were to be cut based on a loss of AB1869 revenues (\$1,184,513 in PROB-AB-01 through 07), based on a combination of backfill fees received from the state and with the difference being funded with General Fund Contingencies. A total of \$862,473 was received from the state, so \$322,040 is being directed to the Reserve from contingencies. Related to NDOFGF-ADJ-03 and NDCON-ADJ-01 (6/15/21, Item #1).	0	0	0	1,184,513	0	(1,184,513)	1,184,513	0	(1,184,513)
Reserves		0	0	0	1,184,513	0	(1,184,513)	1,184,513	0	(1,184,513)
NDTRIB-ADJ-01	Add appropriations for Geyserville Municipal Advisory Council for 6 projects (3/23/21, Item # 2).	0	0	0	0	168,000	168,000	0	168,000	168,000
NDTRIB-ADJ-02	Add \$30,000 for services provided by County Counsel, per the Graton 2012 Intergovernmental Agreement. Administrative true up to implement the FY21-22 budget (6/15/2021, Item #1).	0	0	0	0	30,000	30,000	0	30,000	30,000

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Tribal		0	0	0	0	198,000	198,000	0	198,000	198,000
Non-Departmental Budget Adjustments		862,473	28,258,703	27,396,230	1,184,513	8,215,000	7,030,487	2,046,986	36,473,703	34,426,717
EDB-ADJ-01	The Board of Supervisors approved a Memorandum of Understanding on 09/10/02, Item #6, between the County of Sonoma and the Sonoma County Economic Development Board Foundation, which was formed for the sole purpose of supporting the Economic Development Board's mission and programs. On 09/03/08, Item #4, the Board of Supervisors approved an amended Memorandum of Understanding. Each year the Foundation reimburses the County for expenses incurred for EDB Foundation funded programs and expenses. This Budget Adjustment is needed to align with accounting guidance provided by the Auditor's Office.	0	0	0	159,150	159,150	0	159,150	159,150	0
Economic Development Board Budget Adjustments		0	0	0	159,150	159,150	0	159,150	159,150	0
GSD-ADJ-01	Local Projects - Reclassify Services and Supplies appropriations to Operating Transfer Out in preparation of transferring funds to JRT Housing/Shelter capital project; transfer of \$54,000 which nets to 0. (FY2021/22 Adopted Budget).	0	0	0	0	0	0	0	0	0
General Services Budget Adjustments		0	0	0	0	0	0	0	0	0
DHS-ADJ-01	Transfer salary and benefit appropriations from the Public Health COVID-19 Response section (11605-22020113) to service and supplies in the COVID-19 Disaster Fund (10150-22990300) to pay \$630,305 for COVID-19 response staffing contracts. Offsetting adjustment in DHS-ADJ-03. (06/18/2021 #1)	0	0	0	0	630,305	630,305	0	630,305	630,305
DHS-ADJ-02	Increase appropriations for Environmental Health to fund the clean up the Fields of the Woods Church site, aka the Sampson Compound (01/25/2022 #39)	0	0	0	100,000	200,000	100,000	100,000	200,000	100,000

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DHS-ADJ-03	Transfer salary and benefit appropriations from the Public Health COVID-19 Response section (11605-22020113) to service and supplies in the COVID-19 Disaster Fund (10150-22990300) to pay \$630,305 for COVID-19 response staffing contracts. Offsetting adjustment in DHS-ADJ-01. (06/18/2021 #1)	0	0	0	0	(630,305)	(630,305)	0	(630,305)	(630,305)
Health Services Budget Adjustments		0	0	0	100,000	200,000	100,000	100,000	200,000	100,000
RP-ADJ-01	Park Mitigation Area 5-shift funding from Petaluma Sebastopol Trail \$10,000, Helen Putnam Kelly Creek Trail \$5,000, and Bay Area Ridge Trail \$5,000 to Helen Putnam Renovation \$20,000 (9/26/17, #4). See Cap-ADJ-07, Cap-ADJ-08, & RP-ADJ-02.	0	0	0	0	(20,000)	(20,000)	0	(20,000)	(20,000)
RP-ADJ-02	Park Mitigation Area 5-shift funding from Petaluma Sebastopol Trail \$10,000, Helen Putnam Kelly Creek Trail \$5,000, and Bay Area Ridge Trail \$5,000 to Helen Putnam Renovation \$20,000 (9/26/17, #4). See Cap-ADJ-07, Cap-ADJ-08, & RP-ADJ-01.	0	0	0	0	20,000	20,000	0	20,000	20,000
RP-ADJ-03	Park Mitigation Area 2-shift funding form Riverfront Phase 3 \$10,000, Healdsburg Veterans Memorial Beach Dam \$5,000, Shiloh Ranch Phase 4 \$10,000, and Geyserville River Access \$5,000 to Russian River Bike Trail Middle Reach \$30,000 (6/15/21, #1). See Cap-ADJ-09, Cap-ADJ-10, & RP-ADJ-04.	0	0	0	0	(30,000)	(30,000)	0	(30,000)	(30,000)
RP-ADJ-04	Park Mitigation Area 2-shift funding form Riverfront Phase 3 \$10,000, Healdsburg Veterans Memorial Beach Dam \$5,000, Shiloh Ranch Phase 4 \$10,000, and Geyserville River Access \$5,000 to Russian River Bike Trail Middle Reach \$30,000 (6/15/21, #1). See Cap-ADJ-09, Cap-ADJ-10, & RP-ADJ-03.	0	0	0	0	30,000	30,000	0	30,000	30,000

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Adjustment ID Description of Change										
Regional Parks Budget Adjustments		0	0	0	0	0	0	0	0	0
SHF-ADJ-01	Re-appropriate expenditures and offsetting revenues for repair costs related to vandalism damage to two Sheriff's vessels that occurred in FY 20-21. Additional repairs occurred in FY 21-22. Expenses will be offset with insurance revenue (3/23/21, Item #4).	19,815	19,815	0	0	0	0	19,815	19,815	0
Sheriff's Office Budget Adjustments		19,815	19,815	0	0	0	0	19,815	19,815	0
TPW-ADJ-01	Increase appropriations in the CSA#41 Jenner Water Operations Fund for emergency maintenance services to the water system using available fund balance. The additional appropriations will cover expenses associated with the reparation of three water main leaks that were detected throughout the water system, and any other emergency and non-emergency repairs that may arise during the remainder of the Fiscal Year (6/6/17, Item #21).	0	0	0	0	27,000	27,000	0	27,000	27,000
Transportation & Public Works Budget Adjustments		0	0	0	0	27,000	27,000	0	27,000	27,000
CtSpt-ADJ-01	Alternate Defense Counsel costs have increased over the budgeted values due to the 2% escalator in the contract costs. In addition, there were additional attorney costs associated with "grab and go" cases. Non-policy changes needed to implement the FY21-22 Adopted Budget. Offset with a reduction in expenses in Non-Departmental- Other Financing Sources and Uses (NDOTHGF-ADJ-06) (6/15/21, Item #1).	0	100,000	100,000	0	0	0	0	100,000	100,000
Court Support Budget Adjustments		0	100,000	100,000	0	0	0	0	100,000	100,000
Cap-ADJ-01	Fleet PV Array - Reclassify remaining balance of \$2,465 from Capital Outlay to Operating Transfers Out, and transfer funds to New State Courthouse Coordination capital project to cover extra legal costs, and close project. (3/20/18, #12)	0	0	0	0	0	0	0	0	0

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Cap-ADJ-02	New State Courthouse Coordination - Establish revenue target and appropriations for \$2,465 using remaining balance in Fleet PV Array project. (FY2013/14 Adopted Budget)	0	0	0	2,465	2,465	0	2,465	2,465	0
Cap-ADJ-03	Chanate - Reclassify \$78,031 of unused funds from Capital Outlay to Operating Transfers Out, transfer funds to New State Courthouse Coordination capital project to cover extra legal costs, and close project. (FY2019/20 Adopted Budget)	0	0	0	0	0	0	0	0	0
Cap-ADJ-04	New State Courthouse Coordination - Establish revenue target and appropriations for \$78,031 using unspent funds in Chanate project. (FY2013/14 Adopted Budget)	0	0	0	78,031	78,031	0	78,031	78,031	0
Cap-ADJ-05	JRT Housing/Shelter - Establish revenue target and appropriations for \$54,000 of unspent funds in Local Projects Division to cover extra permitting costs. (12/23/19, #1)	0	0	0	54,000	54,000	0	54,000	54,000	0
Cap-ADJ-06	Per the FY21-22 Adopted Budget resolution, appropriate \$3.75 million to be transferred to the County Center Project/Deferred Maintenance(6/15/21, Item #1).	0	0	0	3,750,000	0	(3,750,000)	3,750,000	0	(3,750,000)
Cap-ADJ-07	Helen Putnam Renovation: Increase appropriations by \$30,000 for trail and ecological sustainability improvements. Funded with Park Mitigation Area 5 funding (\$20,000) and Regional Parks Foundation (\$10,000) (9/26/17, #4). See Cap-ADJ-08, RP-ADJ-01 & RP-ADJ-02.	0	0	0	30,000	30,000	0	30,000	30,000	0
Cap-ADJ-08	Decrease Park Mitigation Area 5 funding for Petaluma Sebastopol Trail \$10,000, Helen Putnam Kelly Creek Trail \$5,000, and Bay Area Ridge Trail \$5,000. Funds are needed in Helen Putnam Renovation (9/26/27, #4). See Cap-ADJ-07, RP-ADJ-01, & RP-ADJ-02.	0	0	0	(20,000)	(20,000)	0	(20,000)	(20,000)	0

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Cap-ADJ-09	Russian River Bike Trail Middle Reach-additional Park Mitigation Area 2 funding \$30,000 for acquisition, planning, and construction of a multiuse trail along the Russian River between Healdsburg and Forestville (6/15/21, #1). See Cap-ADJ-10, RP-ADJ-03, & RP-ADJ-04.	0	0	0	30,000	30,000	0	30,000	30,000	0
Cap-ADJ-10	Decrease Park Mitigation Area 2 funding for Riverfront Phase 3 \$10,000, Healdsburg Veterans Memorial Beach Dam \$5,000, Shiloh Ranch Phase 4 \$10,000, and Geyserville River Access \$5,000. Funds are needed in Russian River Bike Trail Middle Reach (6/15/21, #1). See Cap-ADJ-09, RP-ADJ-03, & RP-ADJ-04.	0	0	0	(30,000)	(30,000)	0	(30,000)	(30,000)	0
Cap-ADJ-11	Recognize \$27,795,060 in funding for the Public Health Lab and Morgue Capital Project funded with available year end fund balance (NDOF-ADJ-04) and ARPA funds (NDDIS-ADJ-01). (12/14/21, Item #45)	0	0	0	27,795,060	0	(27,795,060)	27,795,060	0	(27,795,060)
Capital Projects Budget Adjustments		0	0	0	31,689,556	144,496	(31,545,060)	31,689,556	144,496	(31,545,060)
Budget Adjustments		1,008,078	28,536,138	27,528,060	38,068,219	13,405,646	(24,662,573)	39,076,297	41,941,784	2,865,487
Fund Balance Releases										
FBR1	Chanate Demolition	10,218,600	0	(10,218,600)	0	0	0	10,218,600	0	(10,218,600)
FBR2	State Flood Relief	50,000	0	(50,000)	0	0	0	50,000	0	(50,000)
FBR3	FY20-21 Year End Savings	17,259,460	0	(17,259,460)	0	0	0	17,259,460	0	(17,259,460)
Subtotal of Fund Balance Releases		27,528,060	0	(27,528,060)	0	0	0	27,528,060	0	(27,528,060)
Total Net Change after Fund Balance Releases		28,536,138	28,536,138	0	38,068,219	13,405,646	(24,662,573)	66,604,357	41,941,784	(24,662,573)